

***DEPARTMENT OF DEFENSE***

***AGENCY-WIDE  
FINANCIAL STATEMENTS***

***OTHER ACCOMPANYING  
INFORMATION***

## OTHER ACCOMPANYING INFORMATION

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**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
CONSOLIDATING BALANCE SHEET  
As of September 30, 1998  
(In Thousands)**

<b>ASSETS</b>	<b>GENERAL FUNDS</b>			<b>WORKING CAPITAL FUNDS</b>	
	<b>Army</b>	<b>Navy</b>	<b>Air Force</b>	<b>Army</b>	<b>Navy</b>
<b>Entity Assets</b>					
Fund Balance with Treasury (Note 2)	\$29,508,603	\$58,395,185	\$41,326,399	\$364,611	\$1,192,502
Investments, Net (Note 4)	1,074	9,759	975	0	0
Accounts Receivable, Net (Note 5)	1,288,550	2,198,818	712,019	301,808	626,261
Other Assets (Note 6)	0	0	0	0	276,590
Total Intragovernmental	<u>\$30,798,227</u>	<u>\$60,603,762</u>	<u>\$42,039,393</u>	<u>\$666,419</u>	<u>\$2,095,353</u>
Investments, Net (Note 4)	0	0	0	0	0
Accounts Receivable, Net (Note 5)	195,297	2,525,740	497,254	143	270,706
Loans Receivable and Related Foreclosed Property, Net (Note 7)	0	0	0	0	0
Cash and Other Monetary Assets (Note 3)	0	0	0	0	0
Inventory and Related Property, Net (Note 8)	21,289,242	12,449,549	28,414,077	10,529,026	16,424,928
General Property, Plant and Equipment (Note 9)	14,209,766	38,097,015	24,779,713	1,916,823	4,393,806
Stewardship Assets (National Defense PP&E, etc.)			See Stewardship Statement		
Other Assets (Note 6)	2,825,272	2,978,606	27,416	1,058,052	1,326,489
Total Entity Assets	<u>\$69,317,804</u>	<u>\$116,654,672</u>	<u>\$95,757,853</u>	<u>\$14,170,463</u>	<u>\$24,511,282</u>
<b>Non-Entity Assets</b>					
Fund Balance with Treasury (Note 2)	\$124,241	(\$151,543)	\$58,506	\$0	\$0
Accounts Receivable, Net (Note 5)	0	367,651	69,151	0	0
Total Intragovernmental	<u>\$124,241</u>	<u>\$216,108</u>	<u>\$127,657</u>	<u>\$0</u>	<u>\$0</u>
Accounts Receivable, Net (Note 5)	38,960	962	86,697	0	0
Cash and Other Monetary Assets (Note 3)	151,399	140,606	195,858	0	0
Other Assets (Note 6)	0	(45)	112,757	0	0
Total Non-Entity Assets	<u>\$314,600</u>	<u>\$357,631</u>	<u>\$522,969</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Assets</b>	<u><u>\$69,632,404</u></u>	<u><u>\$117,012,303</u></u>	<u><u>\$96,280,822</u></u>	<u><u>\$14,170,463</u></u>	<u><u>\$24,511,282</u></u>

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
CONSOLIDATING BALANCE SHEET  
As of September 30, 1998  
(In Thousands)**

	<b>WORKING CAPITAL FUNDS</b>			<b>DoD Military Retirement Trust Fund</b>	<b>U.S. Army Corps of Engineers (Civil Works)</b>
	<b>Air Force</b>	<b>Defense Logistics Agency</b>	<b>Defense Finance and Accounting Service</b>		
<b>ASSETS</b>					
<b>Entity Assets</b>					
Fund Balance with Treasury (Note 2)	\$756,022	\$572,810	(\$146,597)	\$20,971	\$2,505,599
Investments, Net (Note 4)	0	0	0	149,855,263	1,631,349
Accounts Receivable, Net (Note 5)	1,244,259	770,451	107,309	0	242,053
Other Assets (Note 6)	558,162	0	0	0	42
<b>Total Intragovernmental</b>	<b>\$2,558,443</b>	<b>\$1,343,261</b>	<b>(\$39,288)</b>	<b>\$149,876,234</b>	<b>\$4,379,043</b>
Investments, Net (Note 4)	0	0	0	0	0
Accounts Receivable, Net (Note 5)	179,996	92,825	87	25,738	738,097
Loans Receivable and Related Foreclosed Property, Net (Note 7)	0	0	0	0	0
Cash and Other Monetary Assets (Note 3)	0	0	0	0	0
Inventory and Related Property, Net (Note 8)	19,807,111	9,756,123	0	0	51,391
General Property, Plant and Equipment (Note 9)	2,758,315	753,167	671,450	0	32,649,563
Stewardship Assets (National Defense PP&E, etc.)			See Stewardship Statement		
Other Assets (Note 6)	329,101	720,422	34,156	0	967,269
<b>Total Entity Assets</b>	<b>\$25,632,966</b>	<b>\$12,665,798</b>	<b>\$666,405</b>	<b>\$149,901,972</b>	<b>\$38,785,363</b>
<b>Non-Entity Assets</b>					
Fund Balance with Treasury (Note 2)	\$0	\$0	\$0	\$0	\$46,116
Accounts Receivable, Net (Note 5)	0	0	0	0	2
<b>Total Intragovernmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,118</b>
Accounts Receivable, Net (Note 5)	0	0	0	0	324
Cash and Other Monetary Assets (Note 3)	4	0	0	0	12,004
Other Assets (Note 6)	0	83,307	0	0	0
<b>Total Non-Entity Assets</b>	<b>\$4</b>	<b>\$83,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,446</b>
<b>Total Assets</b>	<b>\$25,632,970</b>	<b>\$12,749,105</b>	<b>\$666,405</b>	<b>\$149,901,972</b>	<b>\$38,843,809</b>

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
CONSOLIDATING BALANCE SHEET  
As of September 30, 1998  
(In Thousands)**

<b>ASSETS</b>	<b>Other Defense Organizations General Funds</b>	<b>Other Defense Organizations Working Cap</b>	<b>Eliminating Entries</b>	<b>Total</b>
<b>Entity Assets</b>				
Fund Balance with Treasury (Note 2)	\$31,323,412	\$1,506,375	\$0	\$167,325,892
Investments, Net (Note 4)	1,622,582	0	0	153,121,002
Accounts Receivable, Net (Note 5)	916,338	280,165	(5,231,588)	3,456,443
Other Assets (Note 6)	20,666	83	(698,577)	156,966
<b>Total Intragovernmental</b>	<b>\$33,882,998</b>	<b>\$1,786,623</b>	<b>(5,930,165)</b>	<b>\$324,060,303</b>
Investments, Net (Note 4)	0	0	0	0
Accounts Receivable, Net (Note 5)	2,274,955	196,181	0	6,997,019
Loans Receivable and Related Foreclosed Property, Net (Note 7)	0	0	0	0
Cash and Other Monetary Assets (Note 3)	19,423	0	0	19,423
Inventory and Related Property, Net (Note 8)	3,101,981	306,295	0	122,129,723
General Property, Plant and Equipment (Note 9)	5,794,099	195,476	0	126,219,193
Stewardship Assets (National Defense PP&E, etc.)		See Stewardship Statement		
Other Assets (Note 6)	24,196	1,518	0	10,292,497
<b>Total Entity Assets</b>	<b>\$45,097,652</b>	<b>\$2,486,093</b>	<b>(5,930,165)</b>	<b>\$589,718,158</b>
<b>Non-Entity Assets</b>				
Fund Balance with Treasury (Note 2)	\$118,936	\$0	\$0	\$196,256
Accounts Receivable, Net (Note 5)	(265)	0	0	436,539
<b>Total Intragovernmental</b>	<b>\$118,671</b>	<b>\$0</b>	<b>\$0</b>	<b>\$632,795</b>
Accounts Receivable, Net (Note 5)	20,619	0	0	147,562
Cash and Other Monetary Assets (Note 3)	74	0	0	499,945
Other Assets (Note 6)	0	0	0	196,019
<b>Total Non-Entity Assets</b>	<b>\$139,364</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,476,321</b>
<b>Total Assets</b>	<b>\$45,237,016</b>	<b>\$2,486,093</b>	<b>(5,930,165)</b>	<b>\$591,194,479</b>

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
CONSOLIDATING BALANCE SHEET  
As of September 30, 1998  
(In Thousands)**

<b>LIABILITIES</b>	<b>GENERAL FUNDS</b>			<b>WORKING CAPITAL FUNDS</b>	
	<b>Army</b>	<b>Navy</b>	<b>Air Force</b>	<b>Army</b>	<b>Navy</b>
<b>Liabilities Covered by Budgetary Resources</b>					
Accounts Payable	\$1,781,953	\$1,080,647	\$86,604	\$248,387	\$735,881
Debt (Note 10)	0	0	0	0	1,094,710
Other Liabilities (Notes 11, 12, and 15)	676,340	4,541	727,237	0	1,367,352
<b>Total Intragovernmental</b>	<b>\$2,458,293</b>	<b>\$1,085,188</b>	<b>\$813,841</b>	<b>\$248,387</b>	<b>\$3,197,943</b>
Accounts Payable	1,471,085	811,176	1,844,491	412,486	3,067,174
<b>Military Retirement Benefits and Other Employment</b>					
Related Actuarial Liabilities (Note 13)	0	0	0	0	0
Other Liabilities (Notes 11, 12, and 15)	2,783,574	1,377,726	1,316,315	232,419	873,550
<b>Total Liabilities Covered by Budgetary Resources</b>	<b>\$6,712,952</b>	<b>\$3,274,090</b>	<b>\$3,974,647</b>	<b>\$893,292</b>	<b>\$7,138,667</b>
<b>Liabilities Not Covered by Budgetary Resources</b>					
Accounts Payable	\$0	\$83,461	\$0	\$0	\$0
Debt (Note 10)	0	0	0	0	0
Other Liabilities (Notes 11, 12, and 15)	334,013	369,301	796,814	0	0
<b>Total Intragovernmental</b>	<b>\$334,013</b>	<b>\$452,762</b>	<b>\$796,814</b>	<b>\$0</b>	<b>\$0</b>
Accounts Payable	0	437,458	0	0	0
<b>Military Retirement Benefits and Other Employment</b>					
Related Actuarial Liabilities (Note 13)	2,145,293	1,213,674	995,588	129,854	1,176,474
Environmental Cleanup (Note 11)	23,020,002	5,174,500	5,573,186	277,185	0
Other Liabilities (Notes 11, 12, and 15)	1,229,074	3,508,363	1,963,896	6,079	0
<b>Total Liabilities Not Covered by Budgetary Resources</b>	<b>\$26,728,382</b>	<b>\$10,786,757</b>	<b>\$9,329,484</b>	<b>\$413,118</b>	<b>\$1,176,474</b>
<b>Total Liabilities</b>	<b>33,441,334</b>	<b>14,060,847</b>	<b>13,304,131</b>	<b>1,306,410</b>	<b>8,315,141</b>

Accompanying notes are an integral part of the statements.

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
CONSOLIDATING BALANCE SHEET  
As of September 30, 1998  
(In Thousands)**

	<b>WORKING CAPITAL FUNDS</b>			<b>DoD Military Retirement Trust Fund</b>	<b>U.S. Army Corps of Engineers (Civil Works)</b>
	<b>Air Force</b>	<b>Defense Logistics and Agency</b>	<b>Defense Finance and Accounting Service</b>		
<b>LIABILITIES</b>					
<b>Liabilities Covered by Budgetary Resources</b>					
Accounts Payable	\$1,390,974	\$440,873	\$222,599	\$0	\$811,188
Debt (Note 10)	0	0	0	0	0
Other Liabilities (Notes 11, 12, and 15)	1,140,255	204,465	0	0	8,551
<b>Total Intragovernmental</b>	<b>\$2,531,229</b>	<b>\$645,338</b>	<b>\$222,599</b>	<b>\$0</b>	<b>\$819,739</b>
Accounts Payable	695,560	778,534	145,545	0	566,241
<b>Military Retirement Benefits and Other Employment</b>					
Related Actuarial Liabilities (Note 13)	0	0	0	147,178,531	0
Other Liabilities (Notes 11, 12, and 15)	792,763	125,897	13,474	2,723,441	299,975
<b>Total Liabilities Covered by Budgetary Resources</b>	<b>\$4,019,552</b>	<b>\$1,549,769</b>	<b>\$381,618</b>	<b>\$149,901,972</b>	<b>\$1,685,955</b>
<b>Liabilities Not Covered by Budgetary Resources</b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Debt (Note 10)	130,221	0	0	0	0
Other Liabilities (Notes 11, 12, and 15)	0	0	0	0	0
<b>Total Intragovernmental</b>	<b>\$130,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Accounts Payable	0	0	0	0	0
<b>Military Retirement Benefits and Other Employment</b>					
Related Actuarial Liabilities (Note 13)	205,028	209,487	89,085	497,145,173	0
Environmental Cleanup (Note 11)	0	0	0	0	0
Other Liabilities (Notes 11, 12, and 15)	0	0	51,420	127	0
<b>Total Liabilities Not Covered by Budgetary Resources</b>	<b>\$335,249</b>	<b>\$209,487</b>	<b>\$140,505</b>	<b>\$497,145,300</b>	<b>\$0</b>
<b>Total Liabilities</b>	<b>4,354,801</b>	<b>1,759,256</b>	<b>522,123</b>	<b>647,047,272</b>	<b>1,685,955</b>

Accompanying notes are an integral part of the statements.

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
CONSOLIDATING BALANCE SHEET  
As of September 30, 1998  
(In Thousands)**

	<b>Other Defense Organizations General Funds</b>	<b>Other Defense Organizations Working Cap</b>	<b>Eliminating Entries</b>	<b>Total</b>
<b>LIABILITIES</b>				
<b>Liabilities Covered by Budgetary Resources</b>				
Accounts Payable	\$430,733	\$51,363	(\$5,231,588)	\$2,049,614
Debt (Note 10)	0	0	0	1,094,710
Other Liabilities (Notes 11, 12, and 15)	134,257	53,173	(698,577)	3,617,594
<b>Total Intragovernmental</b>	<b>\$564,990</b>	<b>\$104,536</b>	<b>(\$5,930,165)</b>	<b>\$6,761,918</b>
Accounts Payable	(843,302)	811,895	0	9,760,885
<b>Military Retirement Benefits and Other Employment</b>				
Related Actuarial Liabilities (Note 13)	1,584,167	0	0	148,762,698
Other Liabilities (Notes 11, 12, and 15)	1,276,220	54,853	0	11,870,207
<b>Total Liabilities Covered by Budgetary Resources</b>	<b>\$2,582,075</b>	<b>\$971,284</b>	<b>(\$5,930,165)</b>	<b>\$177,155,708</b>
<b>Liabilities Not Covered by Budgetary Resources</b>				
Accounts Payable	\$0	\$0	\$0	\$83,461
Debt (Note 10)	0	0	0	130,221
Other Liabilities (Notes 11, 12, and 15)	75,072	0	0	1,575,200
<b>Total Intragovernmental</b>	<b>\$75,072</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,788,882</b>
Accounts Payable	0	0	0	437,458
<b>Military Retirement Benefits and Other Employment</b>				
Related Actuarial Liabilities (Note 13)	224,712,152	107,043	0	728,128,851
Environmental Cleanup (Note 11)	111,000	0	0	34,155,873
Other Liabilities (Notes 11, 12, and 15)	62,390	29,000	0	6,850,349
<b>Total Liabilities Not Covered by Budgetary Resources</b>	<b>\$224,960,614</b>	<b>\$136,043</b>	<b>\$0</b>	<b>\$771,361,413</b>
<b>Total Liabilities</b>	<b>227,542,689</b>	<b>1,107,327</b>	<b>(5,930,165)</b>	<b>948,517,121</b>

Accompanying notes are an integral part of the statements.

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
CONSOLIDATING BALANCE SHEET  
As of September 30, 1998  
(In Thousands)**

	<b>GENERAL FUNDS</b>			<b>WORKING CAPITAL FUNDS</b>	
	<u>Army</u>	<u>Navy</u>	<u>Air Force</u>	<u>Army</u>	<u>Navy</u>
<b>NET POSITION</b>					
Unexpended Appropriations (Note 14)	\$25,584,267	\$60,378,269	\$38,841,650	(\$225,439)	\$0
Cumulative Results of Operations	10,606,803	42,573,187	44,135,041	13,089,492	16,196,141
Total Net Position	<u>\$36,191,070</u>	<u>\$102,951,456</u>	<u>\$82,976,691</u>	<u>\$12,864,053</u>	<u>\$16,196,141</u>
Total Liabilities and Net Position	<u><u>\$69,632,404</u></u>	<u><u>\$117,012,303</u></u>	<u><u>\$96,280,822</u></u>	<u><u>\$14,170,463</u></u>	<u><u>\$24,511,282</u></u>

**OTHER ACCOMPANYING INFORMATION**

Department of Defense  
**CONSOLIDATING BALANCE SHEET**  
 As of September 30, 1998  
 (In Thousands)

	<b>WORKING CAPITAL FUNDS</b>			<b>DoD Military Retirement Trust Fund</b>	<b>U.S. Army Corps of Engineers (Civil Works)</b>
	<b>Air Force</b>	<b>Defense Logistics and Agency</b>	<b>Defense Finance and Accounting Service</b>		
<b>NET POSITION</b>					
Unexpended Appropriations (Note 14)	\$63,971	\$0	\$0	\$0	\$1,379,707
Cumulative Results of Operations	21,214,198	10,989,849	144,282	(497,145,300)	35,778,147
Total Net Position	<u>\$21,278,169</u>	<u>\$10,989,849</u>	<u>\$144,282</u>	<u>(497,145,300)</u>	<u>\$37,157,854</u>
Total Liabilities and Net Position	<u><u>\$25,632,970</u></u>	<u><u>\$12,749,105</u></u>	<u><u>\$666,405</u></u>	<u><u>\$149,901,972</u></u>	<u><u>\$38,843,809</u></u>

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
CONSOLIDATING BALANCE SHEET  
As of September 30, 1998  
(In Thousands)**

	<b>Other Defense Organizations General Funds</b>	<b>Other Defense Organizations Working Cap</b>	<b>Eliminating Entries</b>	<b>Total</b>
<b>NET POSITION</b>				
Unexpended Appropriations (Note 14)	\$32,492,090	\$72,938	\$0	\$158,587,453
Cumulative Results of Operations	<u>(214,797,763)</u>	<u>1,305,828</u>	<u>0</u>	<u>(515,910,095)</u>
Total Net Position	<u>(\$182,305,673)</u>	<u>\$1,378,766</u>	<u>\$0</u>	<u>(\$357,322,642)</u>
 Total Liabilities and Net Position	 <u>\$45,237,016</u>	 <u>\$2,486,093</u>	 <u>(\$5,930,165)</u>	 <u>\$591,194,479</u>

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
COMBINING STATEMENT OF BUDGETARY  
RESOURCES  
As of September 30, 1998  
(In Thousands)**

	<b>GENERAL FUNDS</b>			<b>WORKING CAPITAL FUNDS</b>	
	<u>Army</u>	<u>Navy</u>	<u>Air Force</u>	<u>Army</u>	<u>Navy</u>
<b>BUDGETARY RESOURCES</b>					
Budget Authority	\$63,270,813	\$81,804,041	\$76,703,959	\$666	\$5,232
Unobligated Balance - Beginning of Period	4,529,059	12,319,131	7,232,404	1,070,635	1,988,427
Net Transfers Prior-Year Balance, Actual (+/-)	(246,471)	(82,812)	(133,688)	17,700	62,992
Spending Authority from Offsetting Collections Adjustments	10,923,337	5,282,567	4,657,762	8,175,279	21,356,962
	5,599,944	482,077	(435,591)	142,223	(308,926)
Total Budgetary Resources	<u>\$84,076,682</u>	<u>\$99,805,004</u>	<u>\$88,024,846</u>	<u>\$9,406,503</u>	<u>\$23,104,687</u>
<b>STATUS OF BUDGETARY RESOURCES</b>					
Obligations Incurred	79,557,460	88,371,230	81,619,854	8,267,749	20,472,046
Unobligated Balances - Available	3,275,857	10,060,421	4,901,348	1,138,754	2,632,641
Unobligated Balances - Not Available	1,243,365	1,373,353	1,503,644	0	0
Total, Status of Budgetary Resources	<u>\$84,076,682</u>	<u>\$99,805,004</u>	<u>\$88,024,846</u>	<u>\$9,406,503</u>	<u>\$23,104,687</u>
<b>OUTLAYS</b>					
Obligations Incurred	79,557,460	88,371,230	81,619,854	8,267,749	20,472,046
Less: Spending Authority From Offsetting Collections and Adjustments	(16,738,871)	(8,276,874)	(6,401,182)	(8,324,155)	(21,356,962)
Obligated Balance, Net - Beginning of Period	25,105,434	45,699,112	37,589,840	702,240	3,004,070
Obligated Balance Transferred, Net	0	0	0	0	1,501
Less: Obligated Balance, Net - End of Period	(24,984,253)	(46,971,169)	(34,922,383)	(586,904)	(2,502,140)
Total Outlays	<u>\$62,939,770</u>	<u>\$78,822,299</u>	<u>\$77,886,129</u>	<u>\$58,930</u>	<u>(\$381,485)</u>

The accompanying notes are an integral part of the statements.

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
COMBINING STATEMENT OF BUDGETARY  
RESOURCES  
As of September 30, 1998  
(In Thousands)**

	<b>WORKING CAPITAL FUNDS</b>			<b>DoD Military Retirement Trust Fund</b>
	<b>Air Force</b>	<b>Defense Logistics Agency</b>	<b>Defense Finance and Accounting Service WCF</b>	
<b>BUDGETARY RESOURCES</b>				
Budget Authority	\$234,213	\$14,665	\$126,086	\$37,773,868
Unobligated Balance - Beginning of Period	(434,397)	(393,170)	(3,843)	136,412,829
Net Transfers Prior-Year Balance, Actual (+/-)	(508,410)	1,501	1,214	0
Spending Authority from Offsetting Collections	19,842,674	15,049,695	1,792,473	0
Adjustments	(374,864)	(1,298,652)	0	0
<b>Total Budgetary Resources</b>	<b><u>\$18,759,216</u></b>	<b><u>\$13,374,039</u></b>	<b><u>\$1,915,930</u></b>	<b><u>\$174,186,697</u></b>
<b>STATUS OF BUDGETARY RESOURCES</b>				
Obligations Incurred	19,491,320	13,446,405	1,784,489	31,233,467
Unobligated Balances - Available	(732,104)	(72,366)	131,441	142,953,230
Unobligated Balances - Not Available	0	0	0	0
<b>Total, Status of Budgetary Resources</b>	<b><u>\$18,759,216</u></b>	<b><u>\$13,374,039</u></b>	<b><u>\$1,915,930</u></b>	<b><u>\$174,186,697</u></b>
<b>OUTLAYS</b>				
Obligations Incurred	19,491,320	13,446,405	1,784,489	31,233,467
Less: Spending Authority From Offsetting Collections and Adjustments	(19,849,791)	(15,050,734)	(1,792,473)	0
Obligated Balance, Net - Beginning of Period	2,527,910	4,764,732	582,067	2,606,084
Obligated Balance Transferred, Net	861,680	(1,501)	0	0
Less: Obligated Balance, Net - End of Period	(3,276,349)	(4,572,350)	(428,700)	(2,697,703)
<b>Total Outlays</b>	<b><u>(\$245,230)</u></b>	<b><u>(\$1,413,448)</u></b>	<b><u>\$145,383</u></b>	<b><u>\$31,141,848</u></b>

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
COMBINING STATEMENT OF BUDGETARY  
RESOURCES  
As of September 30, 1998  
(In Thousands)**

	<b>U.S. Army Corps of Engineers (Civil Works)</b>	<b>Other Defense Organizations General Funds</b>	<b>Other Defense Organizations Working Capital</b>	<b>Combined Total</b>
<b>BUDGETARY RESOURCES</b>				
Budget Authority	\$5,184,479	\$54,575,732	\$1,239,685	\$320,933,439
Unobligated Balance - Beginning of Period	2,120,547	8,245,520	297,860	173,385,002
Net Transfers Prior-Year Balance, Actual (+/-)	0	484,490	976,794	573,310
Spending Authority from Offsetting Collections Adjustments	4,554,767 0	3,630,632 2,592,702	7,528,540 (48,552)	102,794,688 6,350,361
Total Budgetary Resources	<u>\$11,859,793</u>	<u>\$69,529,076</u>	<u>\$9,994,327</u>	<u>\$604,036,800</u>
<b>STATUS OF BUDGETARY RESOURCES</b>				
Obligations Incurred	8,986,598	61,142,029	8,676,392	423,049,039
Unobligated Balances - Available	2,870,530	5,111,186	1,317,935	173,588,873
Unobligated Balances - Not Available	2,665	3,275,861	0	7,398,888
Total, Status of Budgetary Resources	<u>\$11,859,793</u>	<u>\$69,529,076</u>	<u>\$9,994,327</u>	<u>\$604,036,800</u>
<b>OUTLAYS</b>				
Obligations Incurred	8,986,598	61,142,029	8,676,392	423,049,039
Less: Spending Authority From Offsetting Collections and Adjustments	(4,554,767)	(6,717,927)	(7,533,830)	(116,597,566)
Obligated Balance, Net - Beginning of Period	(19,489)	23,319,395	1,434,930	147,316,325
Obligated Balance Transferred, Net	0	0	(869,147)	(7,467)
Less: Obligated Balance, Net - End of Period	355,406	(22,149,104)	(625,204)	(143,360,853)
Total Outlays	<u>\$4,767,748</u>	<u>\$55,594,393</u>	<u>\$1,083,141</u>	<u>\$310,399,478</u>

The accompanying notes are an integral part of the statements.

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
COMBINING STATEMENT OF FINANCING  
As of September 30, 1998  
(In Thousands)**

	GENERAL FUNDS			WORKING CAPITAL FUNDS	
	Army	Navy	Air Force	Army	Navy
<b>OBLIGATIONS AND NONBUDGETARY RESOURCES</b>					
Obligations Incurred	\$79,557,460	\$88,371,230	\$81,619,854	\$8,267,749	\$20,472,046
Less: Spending Authority for Offsetting					
Collections and Adjustments	(16,738,871)	(8,276,874)	(6,401,182)	(8,324,155)	(21,356,962)
Donations Not in the Entity's Budget	0	0	(61)	0	0
Financing Imputed for Cost Subsidies	809,963	421,686	519,219	89,997	408,730
Transfers-In (Out)	2,019,223	33,693	(593,421)	898,170	24,376
Exchange Revenue Not in the Entity's Budget	368,909	0	0	129,709	0
Other	160,589	(879,871)	93,557	0	16,407
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$66,177,273</u>	<u>\$79,669,864</u>	<u>\$75,237,966</u>	<u>\$1,061,470</u>	<u>(\$435,403)</u>
<b>RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS</b>					
Change in Amount of Goods, Services, & Benefits Ordered Not Yet Received or Provided	1,361,581	(1,584,297)	(557,438)	(997,871)	163,767
Costs Capitalized on the Balance Sheet	3,268,281	(401,977)	(8,258,122)	(329,074)	4,309,589
Financing Sources That Fund Costs of Prior Periods	3,725,247	0	128,484	111,562	0
Other	(12,894,724)	75,714	592,409	0	135,745
Total Resources That Do Not Fund Net Costs of Operations	<u>(\$4,539,615)</u>	<u>(\$1,910,560)</u>	<u>(\$8,094,667)</u>	<u>(\$1,215,383)</u>	<u>\$4,609,101</u>
<b>COSTS THAT DO NOT REQUIRE RESOURCES</b>					
Depreciation and Amortization	903,733	806,652	963,493	53,700	209,174
Revaluation of Assets and Liabilities	98,505	0	10,085,327	931,887	112,598
Other	1,121	90,114	(734,550)	1,353	(4,442,164)
Total Costs That Do Not Require Resources	<u>\$1,003,359</u>	<u>\$896,766</u>	<u>\$10,314,270</u>	<u>\$986,940</u>	<u>(\$4,120,392)</u>
Financing Sources Yet to be Provided	<u>738,037</u>	<u>438,860</u>	<u>186,615</u>	<u>104,842</u>	<u>0</u>
<b>Net Cost of Operations</b>	<u><u>\$63,379,054</u></u>	<u><u>\$79,094,930</u></u>	<u><u>\$77,644,184</u></u>	<u><u>\$937,869</u></u>	<u><u>\$53,306</u></u>

The accompanying notes are an integral part of the statements.

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense**  
**COMBINING STATEMENT OF FINANCING**  
**As of September 30, 1998**  
**(In Thousands)**

	<b>WORKING CAPITAL FUNDS</b>			<b>DoD Military Retirement Trust Fund</b>
	<b>Air Force</b>	<b>Defense Logistics Agency</b>	<b>Defense Finance and Accounting Service</b>	
<b>OBLIGATIONS AND NONBUDGETARY RESOURCES</b>				
Obligations Incurred	\$19,491,320	\$13,446,405	\$1,784,489	\$31,233,467
Less: Spending Authority for Offsetting Collections and Adjustments	(19,849,791)	(15,050,734)	(1,792,473)	0
Donations Not in the Entity's Budget	0	0	0	0
Financing Imputed for Cost Subsidies	106,346	190,517	61,695	0
Transfers-In (Out)	1,546,303	178,685	(57,106)	0
Exchange Revenue Not in the Entity's Budget	0	0	0	(37,771,030)
Other	0	0	0	0
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$1,294,178</u>	<u>(\$1,235,127)</u>	<u>(\$3,395)</u>	<u>(\$6,537,563)</u>
<b>RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS</b>				
Change in Amount of Goods, Services, & Benefits Ordered Not Yet Received or Provided	(1,133,362)	284,078	(15,050)	0
Costs Capitalized on the Balance Sheet	2,934,255	163,530	(50,644)	0
Financing Sources That Fund Costs of Prior Periods	(18,819)	307,989	86,936	0
Other	(1,128,132)	(185,350)	0	0
Total Resources That Do Not Fund Net Costs of Operations	<u>\$653,942</u>	<u>\$570,247</u>	<u>\$21,242</u>	<u>\$0</u>
<b>COSTS THAT DO NOT REQUIRE RESOURCES</b>				
Depreciation and Amortization	141,454	114,949	178,080	0
Revaluation of Assets and Liabilities	0	0	0	0
Other	726,782	(10,528)	4,328	0
Total Costs That Do Not Require Resources	<u>\$868,236</u>	<u>\$104,421</u>	<u>\$182,408</u>	<u>\$0</u>
Financing Sources Yet to be Provided	0	292,985	(114,615)	2,608,641
<b>Net Cost of Operations</b>	<u><u>\$2,816,356</u></u>	<u><u>(\$267,474)</u></u>	<u><u>\$85,640</u></u>	<u><u>(\$3,928,922)</u></u>

The accompanying notes are an integral part of the statements.

**OTHER ACCOMPANYING INFORMATION**

**Department of Defense  
COMBINING STATEMENT OF FINANCING  
As of September 30, 1998  
(In Thousands)**

	<b>U.S. Army Corps of Engineers (Civil Works)</b>	<b>Other Defense Organizations General Funds</b>	<b>Other Defense Organizations Working Capital</b>	<b>Combined Total</b>
<b>OBLIGATIONS AND NONBUDGETARY RESOURCES</b>				
Obligations Incurred	\$8,986,598	\$61,142,029	\$8,676,392	\$423,049,039
Less: Spending Authority for Offsetting				
Collections and Adjustments	(4,554,767)	(6,717,927)	(7,533,830)	(116,597,566)
Donations Not in the Entity's Budget	251	1	0	191
Financing Imputed for Cost Subsidies	0	122,759	0	2,730,912
Transfers-In (Out)	(905,856)	(262,014)	(2,451,389)	430,664
Exchange Revenue Not in the Entity's Budget	21,621	(1,186,425)	0	(38,437,216)
Other	0	(641,567)	(4,579)	(1,255,464)
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$3,547,847</u>	<u>\$52,456,856</u>	<u>(\$1,313,406)</u>	<u>\$269,920,560</u>
<b>RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS</b>				
Change in Amount of Goods, Services, & Benefits Ordered Not Yet Received or Provided	561,900	2,234,826	(39,080)	279,054
Costs Capitalized on the Balance Sheet	2,412,094	905,894	1,563,726	6,517,552
Financing Sources That Fund Costs of Prior Periods	42	43,469	(7,036)	4,377,874
Other	0	(6,384,518)	1,319,354	(18,469,502)
Total Resources That Do Not Fund Net Costs of Operations	<u>\$2,974,036</u>	<u>(\$3,200,329)</u>	<u>\$2,836,964</u>	<u>(\$7,295,022)</u>
<b>COSTS THAT DO NOT REQUIRE RESOURCES</b>				
Depreciation and Amortization	731,836	240,277	101,622	4,444,970
Revaluation of Assets and Liabilities	(2,468,985)	1,917	(704)	8,760,545
Other	47	14,391	(546,121)	(4,895,227)
Total Costs That Do Not Require Resources	<u>(\$1,737,102)</u>	<u>\$256,585</u>	<u>(\$445,203)</u>	<u>\$8,310,288</u>
Financing Sources Yet to be Provided	<u>(252,250)</u>	<u>5,359,254</u>	<u>(31,865)</u>	<u>9,330,504</u>
<b>Net Cost of Operations</b>	<u><u>\$4,532,531</u></u>	<u><u>\$54,872,366</u></u>	<u><u>\$1,046,490</u></u>	<u><u>\$280,266,330</u></u>

The accompanying notes are an integral part of the statements.

## **OTHER ACCOMPANYING INFORMATION**

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### **DEPARTMENT OF DEFENSE – APPROPRIATIONS, FUNDS, AND ACCOUNTS**

#### **Department of the Army Entity Funds:**

21*0702	Family Housing, Army
21*7020	Family Housing, Army Construction
21X1705	National Board for the Promotion of Rifle Practice, Army
21*1705	National Board for the Promotion of Rifle Practice, Army
21X1805	Salaries and Expenses, Cemeterial Expenses, Army
21*2010	Military Personnel, Army
21*2020	Operation and Maintenance, Army
21*2031	Aircraft Procurement, Army
21*2032	Missile Procurement, Army
21*2033	Procurement of Weapons and Tracked Combat Vehicles, Army
21*2034	Procurement of Ammunition, Army
21*2035	Other Procurement, Army
21*2040	Research, Development, Test, and Evaluation, Army
21*2050	Military Construction, Army
21*2060	National Guard Personnel, Army
21*2065	Operation and Maintenance, Army National Guard
21*2070	Reserve Personnel, Army
21*2080	Operation and Maintenance, Army Reserve
21*2085	Military Construction, Army National Guard
21*2086	Military Construction, Army Reserve
21X4528	Working Capital Fund, Army Conventional Ammunition
21X5095	Wildlife Conservation, etc., Military Reservations, Army
21X5098	Restoration, Rocky Mountain Arsenal, Army
21X5194	Department of Defense, 50th Anniversary of World WarII Commemoration Account, Army
21X5285	Forest and Wildlife Conservation, Military Reservations
21X5286	National Science Center, Army
21X8063	Bequest of Major General Fred C. Ainsworth Library, Walter Reed Army Medical Center
21X8927	Department of the Army General Gift Fund

#### **Department of the Army Non-Entity Funds:**

21X6001	Proceeds of Sales of Lost, Abandoned, or Unclaimed Personal Property, Army
21X6002	Personal Funds of Deceased, Mentally Incompetent or Missing Personnel, Army
21X6010	Army Members Savings Deposit - Desert Shield/Desert Storm Savings Program
21X6015	Funds of Civilian Internees and Prisoners of War, Army
21X6031	Effects of Mentally Incompetent Soldiers, United States Army
21X6050	Employees' Payroll allotment Account, United States Savings Bonds
21*6060	Estates of Deceased Soldiers, Regular Army

## **OTHER ACCOMPANYING INFORMATION**

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21X6075	Withheld Allotment of Compensation for Payment of Employee Organization Dues, Army
21X6083	Withheld Allotment of Compensation for Charitable Contributions, Army
21X6105	Withheld Employee Contributions, State or Territorial Retirement, Army
21X6108	Employer Contributions, State or Territorial Retirement, Army
21X6112	Withheld Employee Contributions, State or Territorial Disability Benefits, Army
21X6113	Withheld Employee Contributions, State or Territorial Death Benefits, Army
21X6129	Foreign Taxes Withheld, Army
21X6131	Employee and Employer Contributions, Private Insurance Plans, Army
21X6134	Amounts Withheld for Civilian Pay Allotments, Army
21X6208	Amounts Withheld for Group Life Insurance, National Guard Members, Army
21X6275	Withheld Income Taxes
21X6325	Coupons, Petroleum, Oil and Lubricants, Army
21X6434	Servicemen's Group Life Insurance Fund, Suspense, Army
21*6763	Gains and Deficiencies on Exchange Transactions, Army
21X6875	Budget Clearing Account
21X6999	Accounts Payable, Check Issue Underdrafts, Army

### **Department of the Navy Entity Funds:**

17X0380	Coastal Defense Augmentation, Navy
17*0703	Family Housing, Navy and Marine Corps
17X0810	Environmental Restoration, Navy
17*1105	Military Personnel, Marine Corps
17*1106	Operation and Maintenance, Marine Corps
17*1107	Operation and Maintenance, Marine Corps Reserve
17*1108	Reserve Personnel, Marine Corps
17*1109	Procurement, Marine Corps
17*1205	Military Construction, Navy
17*1235	Military Construction, Naval Reserve
17X1236	Payments to Kaho'Olawe Island Conveyance, Remediation, and Environmental Restoration Fund, Navy
17X1319	Research, Development, Test and Evaluation, Navy
17*1319	Research, Development, Test, and Evaluation, Navy
17*1405	Reserve Personnel, Navy
17*1453	Military Personnel, Navy
17*1506	Aircraft Procurement, Navy
17*1507	Weapons Procurement, Navy
17*1508	Procurement of Ammunition, Navy and Marine Corps
17X1611	Shipbuilding and Conversion, Navy
17*1611	Shipbuilding and Conversion, Navy
17*1804	Operation and Maintenance, Navy
17*1806	Operation and Maintenance, Navy Reserve
17*1810	Other Procurement, Navy

## **OTHER ACCOMPANYING INFORMATION**

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17X3980 Navy Management Fund  
17X4557 National Defense Sealift Fund, Navy  
17\*4557 National Defense Sealift Fund, Navy  
17X5095 Wildlife Conservation, etc., Military Reservations, Navy  
17X5185 Kaho’Olawe Island Conveyance, Remediation and Environmental Restoration Fund, Navy  
17X5429 Rossmoor Liquidating Trust Settlement Account  
17X8008 Office of Naval Records and History Fund  
17X8423 Midshipmen’s Store, United States Naval Academy  
17X8716 Department of the Navy General Gift Fund  
17X8723 Ships’ Stores Profits, Navy  
17X8730 United States Naval Academy Museum Fund  
17X8733 United States Naval Academy General Gift Fund

### **Department of the Navy Non-Entity Funds:**

17 3041 Recoveries Under the Foreign Military Sales Programs  
17 3210 General Fund Proprietary Receipts, Defense Military, Not Otherwise Classified  
17X6001 Proceeds of Sales of Lost, Abandoned, or Unclaimed Personal Property, Navy  
17X6002 Personal Funds of Deceased, Mentally Incompetent or Missing Personnel Navy  
17X6025 Pay of the Navy, Deposit Fund  
17X6026 Pay of the Marine Corps, Deposit Fund  
17X6050 Employee Payroll Allotment Account (U.S. Bonds)  
17X6075 Withheld Allotment of Compensation for Payment of Employee Organization Dues, Navy  
17X6083 Withheld Allotment of Compensation for Charitable Contributions, Navy  
17X6134 Amounts Withheld for Civilian Pay Allotments, Navy  
17X6275 Withheld State and Local Income Taxes  
17X6434 Servicemen's Group Life Insurance Fund, Suspense, Navy  
17X6705 Civilian Employees Allotment Account, Navy  
17X6706 Commercial Communication Service, Navy  
17\*6763 Gains and Deficiencies on Exchange Transaction Navy  
17X6850 Housing Rentals, Navy  
17X6875 Suspense, Navy  
17X6999 Accounts Payable, Check Issue Underdrafts, Navy  
17X8082 Intra-Budgetary Transactions - Trust Funds National Defense

### **Department of the Air Force Entity Funds:**

57\*0704 Family Housing Air Force  
57X1999 Unclassified Receipts and Expenditures, Air Force  
57\*3010 Aircraft Procurement, Air Force  
57\*3011 Procurement of Ammunition, Air Force

## **OTHER ACCOMPANYING INFORMATION**

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57\*3020 Missile Procurement, Air Force  
57\*3080 Other Procurement, Air Force  
57X3300 Military Construction, Air Force  
57\*3300 Military Construction, Air Force  
57\*3400 Operation and Maintenance, Air Force  
57\*3500 Military Personnel, Air Force  
57\*3600 Research, Development, Test, and Evaluation, Air Force  
57\*3700 Reserve Personnel, Air Force  
57\*3730 Military Construction, Air Force Reserve  
57\*3740 Operation and Maintenance, Air Force Reserve  
57\*3830 Military Construction, Air National Guard  
57\*3840 Operation and Maintenance, Air National Guard  
57\*3850 National Guard Personnel, Air Force  
57X5095 Wildlife Conservation, etc., Military Reservations, Air Force  
57X8418 Air Force Cadet Fund  
57X8928 Department of the Air Force General Gift Fund  
57X3960 Air Force Management Fund  
57X6001 Proceeds of Sales of Lost, Abandoned, or Unclaimed Personal Property, Air Force  
57X6002 Personal Funds of Deceased, Mentally Incompetent or Missing Personnel, Air Force  
57X6010 Pay of the Air Force, Deposit Fund  
57X6031 Effects of Mentally Incompetent Soldiers, United States Air Force  
57\*6050 Employees' Payroll Allotment Account, United States Savings Bonds  
57\*6060 Estates of Deceased Airmen, Regular Air Force  
57X6075 Withheld Allotment of Compensation for Payment of Employee Organization Dues, Air Force  
57X6083 Withheld Allotment of Compensation for Department of the Air Force  
57X6105 Withheld Employee Contributions, State or Territorial Retirement, Air Force  
57X6108 Employer Contributions, State or Territorial Retirement, Air Force  
57X6112 Withheld Employee Contributions, State or Territorial Disability Benefits, Air Force  
57X6113 Withheld Employee Contributions, State or Territorial Death Benefits, Air Force  
57X6129 Foreign Taxes Withheld, Air Force  
57\*6275 Withheld State and Local Taxes, Air Force  
57X6875 Suspense, Air Force

### **Department of Defense Working Capital Funds:**

97X8097 Department of Defense Military Retirement Trust Fund  
97X4930.01 Army Working Capital Fund  
97X4930.02 Navy Working Capital Fund  
97X4930.03 Air Force Working Capital Fund  
97X4930.04 OSD Corporate Account Working Capital Funds

## **OTHER ACCOMPANYING INFORMATION**

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97X4930.05	Defense Logistics Agency Working Capital Fund
97X4930.05	Defense Finance and Accounting Service Working Capital Fund
97X4930.05	US Transportation Command Working Capital Funds
97X4930.05	Defense Commissary Agency Working Capital Funds
97X4930.05	Joint Logistics Systems Center Working Capital Funds
97X4930.05	MSS)/CIM
97X4930.05	Defense Information Systems Agency Working Capital Funds
97X4930.05	Defense Technical Information Technical Information Services Center
97X4930.05	Headquarters Account

### **Other Defense Organizations Entity Funds:**

11X8242	Foreign Military Sales Trust Fund (Administrative expenses only)
97*0040	Payments to Military Retirement Fund, Defense
97X0100	Operation and Maintenance, Defense-Wide
97*0100	Operation and Maintenance, Defense-Wide
97*0101	Contingencies, Defense
97*0102	Claims, Defense
97*0103	Base Realignment and Closure Account, Part I, Defense
97*0104	Court of Military Appeals, Defense
97*0105	Drug Interdiction and Counter-Drug Activities, Defense
97*0106	Goodwill Games, Defense
97*0107	Office of the Inspector General
97*0108	Emergency Expenses, Defense Account
97X0110	Persian Gulf Regional Defense Fund, Defense
97*0115	Corporate Information Management (Business Process Reengineering)
97*0116	Summer Olympics, Defense
97*0130	Defense Health Program, Defense
97*0131	Real Property Maintenance, Defense
97X0132	Claims, Mount Pinatubo, Defense
97*0132	Claims, Mount Pinatubo, Defense
97*0133	Payment to Coast Guard, Defense
97X0134	Former Soviet Union Threat Reduction, Defense
97*0300	Procurement, Defense-Wide
97*0350	National Guard and Reserve Equipment, Defense
97X0360	Defense Production Act Purchases, Defense
97*0360	Defense Production Act Purchases, Defense
97*0370	NATO Cooperative Defense Fund
97X0390	Chemical Agents and Munitions Destruction, Defense
97*0390	Chemical Agents and Munitions Destruction, Defense
97X0400	Research, Development, Test, and Evaluation, Defense-Wide
97*0400	Research, Development, Test, and Evaluation, Defense-Wide
97*0450	Developmental Test and Evaluation, Defense
97*0460	Operational Test and Evaluation, Defense
97*0500	Military Construction, Defense-Wide

## OTHER ACCOMPANYING INFORMATION

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### Other Defense Organizations Entity Funds (Cont.):

97X0510 Base Realignment and Closure Account, Part II, Defense  
97\*0706 Family Housing, Defense-Wide  
97\*0800 Special Foreign Currency Program, Defense  
97X0801 Foreign Currency Fluctuations, Defense  
97X0803 Foreign Currency Fluctuation, Construction, Defense  
97X0804 North Atlantic Treaty Organization Infrastructure, Defense  
97\*0805 MILCON Reserve Components  
97\*0809 Acquisition, Construction, and Improvements, Coast Guard, Defense  
97X0810 Environmental Restoration, Defense  
97X0819 Humanitarian Assistance, Defense  
97\*0819 Humanitarian Assistance, Defense  
97\*0826 Mildred & Claude Pepper Foundation  
97\*0827 World University Games, Defense  
97\*0828 Defense Reinvestment for Economic Growth, Defense  
97\*0829 World Cup USA, Defense  
97\*0832 Special Olympics - World Games  
97X3910 ADP Equipment Management Fund, Defense  
97X4090 Homeowners Assistance Fund, Defense  
97\*4090 Homeowners Assistance Fund, Defense  
97X4093 William Langer Jewel Bearing Plant Revolving Fund, Defense  
97X4555 National Defense Stockpile Transaction Fund, Defense  
97X4931 Buildings Maintenance Fund  
97X4950 Pentagon Reservation Maintenance Revolving Fund  
97X4965 Emergency Response Fund, Defense  
97\*5186 Defense Cooperation Account  
97X5187 Defense Cooperation Account, Defense  
97X5188 Disposal of Department of Defense Real Property  
97X5189 Lease of Department of Defense Real Property  
97X5193 Department of Defense Overseas Military Facility Investment Recovery Account  
97X5195 Use of Proceeds from the Transfer or Disposition of Commissary Facilities,  
Defense  
97X5196 Theater Missile Defense Cooperation Account, Defense  
97X5441 Burdensharing Contribution, Defense  
97X8096 Department of Defense Dependents' Education Gift Fund  
97X8098 Department of Defense, Education Benefits Fund  
97\*8164 Surcharge Collections, Sales of Commissary Stores  
97X8165 Foreign National Employees Separation Pay Account, Defense  
97X8168 National Security Education Trust Fund  
97X8311 Uniformed Services University of the Health Sciences Gift Fund  
97X8335 Voluntary Separation Incentive Trust Fund

## **OTHER ACCOMPANYING INFORMATION**

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### **Other Defense Organizations Non-Entity Funds:**

97X6001	Proceeds of Sales of Lost, Abandoned, or Unclaimed Personal Property, Office of Secretary of Defense
97X6050	Employees Payroll Allotment Account, U.S. Savings Bonds
97X6130	Employee and Employer Contributions, Foreign Government Social Security and Related Programs, Office of Secretary of Defense
97X6131	Employee and Employer Contributions, Insurance Plans, Office of Secretary of Defense
97X6147	NATO Airborne Early Warning Program, Office of Secretary of Defense
97X6149	Cooperative Research & Development Project Fund, Defense Intelligence Agency
97X6275	Withheld State and Local Taxes
97X6875	Deposit Fund Suspense
97X4555	National Defense Stockpile Transaction Fund, Defense

### **U.S. Army Corps of Engineers Entity Funds:**

96X3112	Flood Control, Mississippi River and Tributaries, Corps of Engineers, Civil
96X3121	General Investigations, Corps of Engineers, Civil
96X3122	Construction, General, Corps of Engineers, Civil
96X3123	Operation and Maintenance, General, Corps of Engineers, Civil
96*3123	Operation and Maintenance, General, Corps of Engineers, Civil
96X3124	General Expenses, Corps of Engineers, Civil
96*3124	General Expenses, Corps of Engineers, Civil
96X3125	Flood Control and Coastal Emergencies, Corps of Engineers, Civil
96*3125	Flood Control and Coastal Emergencies, Corps of Engineers, Civil
96X3126	General Regulator Functions, Corps of Engineers, Civil
96X3130	Formerly Utilized Sites Remedial Action Program
96X3930	Consolidated Working Fund, Army, Engineers, Civil
96X4902	Revolving Fund, Corps of Engineers, Civil
96X5007	Special Recreation Use Fees, Corps of Engineers, Civil
96X5066	Hydraulic Mining in California, Debris Fund
96X5090	Payments to States, Flood Control Act of 1954
96X5125	Maintenance and Operation of Dams and Other Improvements of Navigable Waters
96X8333	Coastal Wetlands Restoration Trust Fund
96X8862	Rivers and Harbors Contributed and Advance Funds, Corps of Engineers, Civil
96X8868	Oil Spill Research, Corps of Engineers, Civil
96X6999	Account Payable, Check Issue Overdrafts, Corps of Engineers, Civil

## **OTHER ACCOMPANYING INFORMATION**

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### **U.S. Army Corps of Engineers Non-Entity Funds:**

96X6075	Withheld Allotment of Compensation for Payment of Employee Organization Dues, Corps of Engineers, Civil
96X6083	Withheld Allotment of Compensation for Charitable Contributions, Corps of Engineers, Civil
96X6094	Advances from the District of Columbia, Corps of Engineers, Civil
96X6134	Amounts Withheld for Civilian Pay Allotments, Corps of Engineers
96X6145	Technical Assistance, United States Dollars Advanced from Foreign Government, Corps of Engineers, Civil
96X6302	Moneys Withheld from Contractors, Corps of Engineers, Civil

### **The following are applicable to multiple DoD Reporting Entities:**

F3875	Budget Clearing Account (Suspense)
F3878	Budget Clearing Account (Deposits)
F3879	Undistributed Letter of Credit Differences
F3880	Unavailable Check Cancellations and Overpayments
F3885	Undistributed Intra-Governmental Payments
F3886	Civilian Thrift Savings Plan

**OTHER ACCOMPANYING INFORMATION**

**Funds Appropriated to the President  
Administered by the Department of Defense  
BALANCE SHEETS  
As of September 30, 1998  
(\$ in Thousands)**

	<b>International Military Education and Training 11*1081</b>	<b>Foreign Mil Financing Program, Grants 11*1082</b>	<b>Military to Military Contact Program 11*1084</b>	<b>Assistance for Relocation of Facilities in Israel 11X1088</b>
<b>ASSETS</b>				
Fund Balance With Treasury	\$43,732	\$2,339,623	\$3,159	\$462
Accounts Receivable, Net				
Other Assets				
Loans Receivable and Related Foreclosed Property, Net				
Inventory and Related Property, Net				
Other Assets				
<b>Total Assets</b>	<b>\$43,732</b>	<b>\$2,339,623</b>	<b>\$3,159</b>	<b>\$462</b>
<b>LIABILITIES</b>				
Debt				
Other Liabilities				
Accounts Payable	\$15,332	\$1,247	\$84	
Other Liabilities				
<b>Total Liabilities</b>	<b>\$15,332</b>	<b>\$1,247</b>	<b>\$84</b>	<b>\$0</b>
<b>NET POSITION</b>				
Unexpended Appropriations	\$28,400	\$2,334,224	\$3,075	\$462
Cumulative Results of Operations		\$4,152		
<b>Total Net Position</b>	<b>\$28,400</b>	<b>\$2,338,376</b>	<b>\$3,075</b>	<b>\$462</b>
<b>Total Liabilities and Net Position</b>	<b>\$43,732</b>	<b>\$2,339,623</b>	<b>\$3,159</b>	<b>\$462</b>

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**OTHER ACCOMPANYING INFORMATION**

**Funds Appropriated to the President  
Administered by the Department of Defense  
BALANCE SHEETS  
As of September 30, 1998  
(\$ in Thousands)**

	<b>Special Defense Acquisition Fund 11*4116</b>	<b>Foreign Military Loan Liquidating Account 11*4121</b>	<b>Foreign Mil Financing, Direct Loan Financing 11*4122</b>	<b>FAR Military Debt Reduction Financing 11*4174</b>
<b>ASSETS</b>				
Fund Balance With Treasury	\$137,519		\$349,108	
Accounts Receivable, Net	\$3,160			
Other Assets			\$1,372,119	
Loans Receivable and Related Foreclosed Property, Net		\$6,202,380	\$1,373,004	\$13,826
Inventory and Related Property, Net	\$6,991			
Other Assets	\$302,180			
<b>Total Assets</b>	<b>\$449,850</b>	<b>\$6,202,380</b>	<b>\$3,094,231</b>	<b>\$13,826</b>
<b>LIABILITIES</b>				
Debt		\$2,829,035	\$1,541,557	\$6,377
Other Liabilities		\$44,479	\$1,552,656	
Accounts Payable	\$282			
Other Liabilities	\$398,622	\$2,720,526		
<b>Total Liabilities</b>	<b>\$398,904</b>	<b>\$5,594,040</b>	<b>\$3,094,213</b>	<b>\$6,377</b>
<b>NET POSITION</b>				
Unexpended Appropriations	\$0	\$0	\$18	
Cumulative Results of Operations	\$50,946	\$608,340		\$7,449
<b>Total Net Position</b>	<b>\$50,946</b>	<b>\$608,340</b>	<b>\$18</b>	<b>\$7,449</b>
<b>Total Liabilities and Net Position</b>	<b>\$449,850</b>	<b>\$6,202,380</b>	<b>\$3,094,231</b>	<b>\$13,826</b>

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**OTHER ACCOMPANYING INFORMATION**

**Funds Appropriated to the President  
Administered by the Department of Defense  
STATEMENTS OF NET COST  
For the period ending September 30, 1998  
(\$ in Thousands)**

	<b>International Military Education and Training 11*1081</b>	<b>Foreign Mil Financing Program, Grants 11*1082</b>	<b>Military to Military Contact Program 11*1084</b>	<b>Assistance for Relocation of Facilities in Israel 11X1088</b>
<b>Program Costs</b>				
Intragovernmental With the Public			(\$391)	\$1
Total Program Cost			(\$391)	\$1
Less Earned Revenues				
Net Program Costs			(\$391)	\$1
Costs not Assigned to Programs	\$45,426	\$3,123,988		
Less Earned Revenues not Attributable to Programs		\$4,152		
<b>Net Cost of Operations</b>	<b>\$45,426</b>	<b>\$3,119,836</b>	<b>(\$391)</b>	<b>\$1</b>

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**OTHER ACCOMPANYING INFORMATION**

**Funds Appropriated to the President  
Administered by the Department of Defense  
STATEMENTS OF NET COST  
For the period ending September 30, 1998  
(\$ in Thousands)**

	<b>Special Defense Acquisition Fund 11*4116</b>	<b>Foreign Military Loan Liquidating Account 11*4121</b>	<b>Foreign Mil Financing, Direct Loan Financing 11*4122</b>	<b>FAR Military Debt Reduction Financing 11*4174</b>
<b>Program Costs</b>				
Intragovernmental		\$261,289	\$112,784	(\$5,356)
With the Public			\$15,489	\$8,351
Total Program Cost		\$261,289	\$128,273	\$2,995
Less Earned Revenues		\$255,998	\$112,784	\$452
Net Program Costs	\$0	\$5,291	\$15,489	\$2,543
Costs not Assigned to Programs	\$198,825			
Less Earned Revenues not Attributable to Programs	\$219,007			
<b>Net Cost of Operations</b>	<u>(\$20,182)</u>	<u>\$5,291</u>	<u>\$15,489</u>	<u>\$2,543</u>

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**OTHER ACCOMPANYING INFORMATION**

<b>Funds Appropriated to the President Administered by the Department of Defense STATEMENTS OF CHANGES IN NET POSITION For the period ending September 30, 1998 (\$ in Thousands)</b>	<b>International Military Education and Training 11*1081</b>	<b>Foreign Mil Financing Program, Grants 11*1082</b>	<b>Military to Military Contact Program 11*1084</b>	<b>Assistance for Relocation of Facilities in Israel 11X1088</b>
Net Cost of Operations	\$45,426	\$3,119,836	(\$391)	\$1
Appropriations Used	\$45,426	\$3,123,988	(\$391)	\$1
Taxes (and Other Non-exchange Revenue)				
Net Results of Operations	\$0	\$4,152	\$0	\$0
Net Change in Cumulative Results of Operations	\$0	\$4,152	\$0	\$0
Increase (Decrease) in Unexpended Appropriations	\$931	\$222,089	\$391	(\$1)
Change in Net Position	\$931	\$226,241	\$391	(\$1)
Net Position-Beginning of the Period	\$27,469	\$2,112,135	\$2,684	\$463
Net Position-End of the Period	\$28,400	\$2,338,376	\$3,075	\$462

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**OTHER ACCOMPANYING INFORMATION**

<b>Funds Appropriated to the President Administered by the Department of Defense STATEMENTS OF CHANGES IN NET POSITION For the period ending September 30, 1998 (\$ in Thousands)</b>	<b>Special Defense Acquisition Fund 11*4116</b>	<b>Foreign Military Loan Liquidating Account 11*4121</b>	<b>Foreign Mil Financing, Direct Loan Financing 11*4122</b>	<b>FAR Military Debt Reduction Financing 11*4174</b>
Net Cost of Operations	(\$20,182)	\$5,291	\$15,489	\$2,543
Appropriations Used		\$45,763	\$15,489	
Taxes (and Other Non-exchange Revenue)		(\$41,824)		
Net Results of Operations	\$20,182	(\$1,352)	\$0	(\$2,543)
Net Change in Cumulative Results of Operations	\$20,182	(\$1,352)	\$0	(\$2,543)
Increase (Decrease) in Unexpended Appropriations	(\$80,000)	\$0	\$0	\$0
Change in Net Position	(\$59,818)	(\$1,352)	\$0	(\$2,543)
Net Position-Beginning of the Period	\$110,764	\$609,692	\$18	\$9,992
Net Position-End of the Period	<u>\$50,946</u>	<u>\$608,340</u>	<u>\$18</u>	<u>\$7,449</u>

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**OTHER ACCOMPANYING INFORMATION**

**Funds Appropriated to the President  
Administered by the Department of Defense  
STATEMENTS OF BUDGETARY RESOURCES  
For the period ending September 30, 1998  
(\$ in Thousands)**

<b>International Military Education and Training 11*1081</b>	<b>Foreign Mil Financing Program, Grants 11*1082</b>	<b>Military to Military Contact Program 11*1084</b>	<b>Assistance for Relocation of Facilities in Israel 11X1088</b>
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**BUDGETARY RESOURCES**

Budget Authority	\$50,000	\$3,346,981		
Unobligated Balance-Beginning of Period	\$3,912	\$1,705	\$1,353	\$1,594
Spending Authority from Offsetting Collections Adjustments	\$259	(\$752)	\$618	
<b>Total Budgetary Resources</b>	<b>\$54,171</b>	<b>\$3,352,086</b>	<b>\$1,971</b>	<b>\$1,594</b>

**STATUS OF BUDGETARY RESOURCES**

Obligations Incurred	\$51,450	\$3,351,178	\$202	
Unobligated Balances-Available	\$16	\$47	\$1,769	\$1,594
Unobligated Balances-Not Available	\$2,705	\$861		
<b>Total, Status of Budgetary Resources</b>	<b>\$54,171</b>	<b>\$3,352,086</b>	<b>\$1,971</b>	<b>\$1,594</b>

**OUTLAYS**

Obligations Incurred	\$51,450	\$3,351,178	\$202	
Less: Spending Authority From Offsetting Collections and Adj	(\$3,901)	(\$4,304)	(\$618)	
Obligated Balance, Net-Beginning of Period	\$34,796	\$2,110,341	\$2,015	\$3,287
Less: Obligated Balance, Net-End of Period	(\$41,011)	(\$2,338,715)	(\$1,390)	(\$3,287)
<b>Total Outlays</b>	<b>\$41,334</b>	<b>\$3,118,500</b>	<b>\$209</b>	<b>\$0</b>

Additional Information included in Note 19

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**OTHER ACCOMPANYING INFORMATION**

**Funds Appropriated to the President  
Administered by the Department of Defense  
STATEMENTS OF BUDGETARY RESOURCES  
For the period ending September 30, 1998  
(\$ in Thousands)**

	<b>Special Defense Acquisition Fund 11*4116</b>	<b>Foreign Military Loan Liquidating Account 11*4121</b>	<b>Foreign Mil Financing, Direct Loan Financing 11*4122</b>	<b>FAR Military Debt Reduction Financing 11*4174</b>
<b>BUDGETARY RESOURCES</b>				
Budget Authority		\$28,000	\$152,290	\$4,017
Unobligated Balance-Beginning of Period	\$53,816		\$18	
Spending Authority from Offsetting Collections	\$53,100	\$261,081	\$301,684	\$2,706
Adjustments	\$3,875	(\$243,318)	(\$177,417)	(\$823)
<b>Total Budgetary Resources</b>	<b>\$110,791</b>	<b>\$45,763</b>	<b>\$276,575</b>	<b>\$5,900</b>
<b>STATUS OF BUDGETARY RESOURCES</b>				
Obligations Incurred	\$840	\$45,763	\$276,557	\$5,900
Unobligated Balances-Available	\$18,364			
Unobligated Balances-Not Available	\$91,587		\$18	
<b>Total, Status of Budgetary Resources</b>	<b>\$110,791</b>	<b>\$45,763</b>	<b>\$276,575</b>	<b>\$5,900</b>
<b>OUTLAYS</b>				
Obligations Incurred	\$840	\$45,763	\$276,557	\$5,900
Less: Spending Authority From Offsetting Collections and Adj	(\$56,976)	(\$261,082)	(\$301,684)	(\$2,706)
Obligated Balance, Net-Beginning of Period	\$44,413		\$1,894,280	
Less: Obligated Balance, Net-End of Period	(\$27,567)	\$0	(\$1,721,209)	
<b>Total Outlays</b>	<b>(\$39,290)</b>	<b>(\$215,319)</b>	<b>\$147,944</b>	<b>\$3,194</b>

Additional Information included in Note 19

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**OTHER ACCOMPANYING INFORMATION**

<b>Funds Appropriated to the President Administered by the Department of Defense STATEMENTS OF FINANCING For the period ending September 30, 1998 (\$ in Thousands)</b>	<b>International Military Education and Training 11*1081</b>	<b>Foreign Mil Financing Program, Grants 11*1082</b>	<b>Military to Military Contact Program 11*1084</b>	<b>Assistance for Relocation of Facilities in Israel 11X1088</b>
<b>OBLIGATIONS AND NONBUDGETARY RESOURCES</b>				
Obligations Incurred	\$51,450	\$3,351,178	\$202	
Less: Spending Authority for Offsetting Collections and Adj. Exchange Revenue Not in the Entity's Budget Other	(\$3,901)	(\$4,304)	(\$617)	
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$47,549</u>	<u>\$3,346,874</u>	<u>(\$415)</u>	<u>\$0</u>
<b>RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS</b>				
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received or Provided	(\$2,123)	(\$227,038)	\$24	\$1
Costs Capitalized on the Balance Sheet Financing Sources that Fund Cost of Prior Periods Other				
Total Resources That Do Not Fund Net Costs of Operations	<u>(\$2,123)</u>	<u>(\$227,038)</u>	<u>\$24</u>	<u>\$1</u>
<b>Net Cost of Operations</b>	<u><u>\$45,426</u></u>	<u><u>\$3,119,836</u></u>	<u><u>(\$391)</u></u>	<u><u>\$1</u></u>

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**OTHER ACCOMPANYING INFORMATION**

<b>Funds Appropriated to the President Administered by the Department of Defense STATEMENTS OF FINANCING For the period ending September 30, 1998 (\$ in Thousands)</b>	<b>Special Defense Acquisition Fund 11*4116</b>	<b>Foreign Military Loan Liquidating Account 11*4121</b>	<b>Foreign Mil Financing, Direct Loan Financing 11*4122</b>	<b>FAR Military Debt Reduction Financing 11*4174</b>
<b>OBLIGATIONS AND NONBUDGETARY RESOURCES</b>				
Obligations Incurred	\$840	\$45,763	\$276,557	\$5,900
Less: Spending Authority for Offsetting Collections and Adj.	(\$56,975)	\$261,082	(\$301,684)	(\$2,706)
Exchange Revenue Not in the Entity's Budget	\$18,305	\$369,283	(\$1,098)	\$1,100
Other		(\$455,714)	(\$15,022)	
Total Obligations as Adjusted and Nonbudgetary Resources	<u>(\$37,830)</u>	<u>(\$301,750)</u>	<u>(\$41,247)</u>	<u>\$4,294</u>
<b>RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS</b>				
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received or Provided	\$13,169		\$173,071	
Costs Capitalized on the Balance Sheet	\$3,187	\$767,498	(\$131,319)	
Financing Sources that Fund Cost of Prior Periods		(\$456,765)		(\$4,385)
Other	\$1,292	(\$3,692)	\$14,984	\$2,634
Total Resources That Do Not Fund Net Costs of Operations	<u>\$17,648</u>	<u>\$307,041</u>	<u>\$56,736</u>	<u>(\$1,751)</u>
<b>Net Cost of Operations</b>	<u><u>(\$20,182)</u></u>	<u><u>\$5,291</u></u>	<u><u>\$15,489</u></u>	<u><u>\$2,543</u></u>

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## FOOTNOTES TO THE PRINCIPAL STATEMENTS

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